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WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana

General Purpose Financial Statements
and Accountant's Report
As of and for the Year
Ended December 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-16-06

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ACCOUNTANT'S REPORT

Board of Commissioners
Washington Parish Fire Protection
District No. 1
Washington Parish Government
Franklinton, Louisiana

I have compiled the accompanying general purpose financial statements of the Washington Parish Fire Protection District No. 1, a component unit of the Washington Parish Government, as of and for the year ended December 31, 2005, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Washington Parish Fire Protection District No. 1. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Jerry L Heck

August 2, 2006

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEET
December 31, 2005

	<u>Governmental Funds</u>	
	<u>General</u>	<u>Debt Service</u>
ASSETS AND OTHER DEBITS		
Assets:		
Cash	\$ 56,981	\$10,894
Ad valorem tax receivable	68,600	15,047
State revenue sharing receivable	6,437	-
Other receivables	13,990	-
Due from general fund	-	1,917
Land, buildings, and equipment	-	-
Other Debits:		
Amount available in Debt Service Fund	-	-
Amount to be provided for retirement of general long-term debt	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$146,008</u>	<u>\$27,858</u>
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	\$ 3,959	\$ 455
Due to debt service fund	1,917	-
Bonds payable	-	-
Certificate of indebtedness	-	-
Total Liabilities	<u>5,876</u>	<u>455</u>
Equity and Other Credits:		
Investment in general fixed assets	-	-
Fund balances:		
Reserved for debt service	-	27,403
Unreserved - undesignated	140,132	-
Total Equity and Other Credits	<u>140,132</u>	<u>27,403</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$146,008</u>	<u>\$27,858</u>

See accountant's report.

<u>Account Groups</u>		
<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-Term</u> <u>Obligations</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
-	-	\$ 67,875
-	-	83,647
-	-	6,437
-	-	13,990
-	-	1,917
\$444,952	-	444,952
-	\$27,403	27,403
-	<u>25,266</u>	<u>25,266</u>
<u>\$444,952</u>	<u>\$52,669</u>	<u>\$671,487</u>
-	-	\$ 4,414
-	-	1,917
-	\$27,000	27,000
-	<u>25,669</u>	<u>25,669</u>
-	<u>52,669</u>	<u>59,000</u>
\$444,952	-	444,952
-	-	27,403
-	-	<u>140,132</u>
<u>444,952</u>	<u>-</u>	<u>612,487</u>
<u>\$444,952</u>	<u>\$52,669</u>	<u>\$671,487</u>

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended December 31, 2005

	<u>General</u>	<u>Debt Service</u>	<u>Total (Memorandum Only)</u>
REVENUES			
Ad valorem taxes	\$ 61,743	\$13,060	\$ 74,803
State revenue sharing	6,437	-	6,437
Fire insurance rebate	3,636	-	3,636
Intergovernmental grants	25,772	-	25,772
Insurance claims	21,648	-	21,648
Interest earnings	1,168	255	1,423
Other revenues	<u>292</u>	<u>-</u>	<u>292</u>
TOTAL REVENUES	<u>120,696</u>	<u>13,315</u>	<u>134,011</u>
EXPENDITURES			
Public Safety - fire protection			
Capital outlay	15,890	-	15,890
Debt service	13,937	11,680	25,617
Insurance	13,082	-	13,082
Miscellaneous	2,885	-	2,885
Operations - fuel and oil	2,278	-	2,278
Professional fees	6,795	-	6,795
Repairs and maintenance	10,955	-	10,955
Statutory charge	2,077	455	2,532
Telephone	1,780	-	1,780
Utilities	<u>2,417</u>	<u>-</u>	<u>2,417</u>
TOTAL EXPENDITURES	<u>72,096</u>	<u>12,135</u>	<u>84,231</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,600	1,180	49,780
FUND BALANCES AT BEGINNING OF YEAR	<u>91,532</u>	<u>26,223</u>	<u>117,755</u>
FUND BALANCES AT END OF YEAR	<u>\$140,132</u>	<u>\$27,403</u>	<u>\$167,535</u>

See accountant's report.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCE - BUDGET
(CASH BASIS) AND ACTUAL
Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
RECEIPTS			
Ad valorem taxes	\$55,000	\$55,677	\$ 677
State revenue sharing	6,700	4,141	(2,559)
Fire insurance rebate	3,500	3,636	136
Intergovernmental grants	9,650	25,772	16,122
Insurance claims	7,658	7,658	-
Interest earnings	1,000	1,168	168
Other receipts	<u>300</u>	<u>292</u>	(8)
TOTAL RECEIPTS	<u>83,808</u>	<u>98,344</u>	<u>14,536</u>
DISBURSEMENTS			
Public Safety - fire protection			
Capital outlay:			
Equipment purchases	17,800	15,890	1,910
Building improvements	500	-	500
Debt service	14,000	13,937	63
Insurance:			
Buildings	4,500	3,469	1,031
Trucks	7,000	6,437	563
Other	3,250	3,176	74
Miscellaneous	3,500	2,556	944
Operations - fuel and oil	2,500	2,258	242
Professional fees	7,000	6,780	220
Repairs and maintenance:			
Equipment	10,500	10,945	(445)
Buildings	500	47	453
Statutory charge	2,200	1,889	311
Telephone	2,000	1,740	260
Utilities:			
Electric	1,500	1,444	56
Butane	<u>1,300</u>	<u>1,271</u>	<u>29</u>
TOTAL DISBURSEMENTS	<u>78,050</u>	<u>71,839</u>	<u>6,211</u>

See accountant's report.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH GOVERNMENT
Franklinton, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCE - BUDGET
(CASH BASIS) AND ACTUAL - CONTINUED
Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	\$ 5,758	\$26,505	\$20,747
OTHER FINANCING SOURCES (USES)			
Payment to bond fund	<u>-</u>	(<u>414</u>)	(<u>414</u>)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	(<u>414</u>)	(<u>414</u>)
EXCESS (DEFICIENCY) OF RECEIPTS AND OTHER SOURCES (USES) OVER DISBURSEMENTS	<u>\$ 5,758</u>	26,091	<u>\$20,333</u>
CASH BALANCE AT BEGINNING OF YEAR		<u>30,890</u>	
CASH BALANCE AT END OF YEAR		<u>\$56,981</u>	

See accountant's report.